

U.S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

Alcohol and Tobacco Tax Division
Industry Circular No. 56-6

January 27, 1956

Withdrawal of Liquors for Use on Aircraft
Reciprocating Countries

Proprietors of industrial alcohol bonded
warehouses, internal revenue bonded ware-
houses, bonded wine cellars, breweries,
export storage rooms, and others concerned:

1. Under the provisions of section 309 of the Tariff Act of 1930, as amended, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended in respect to aircraft registered in a foreign country only if the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect to aircraft registered in the United States.

2. In addition to those countries listed in Industry Circular No. 55-6 of March 23, 1955, the Secretary of Commerce has found and has advised the Secretary of the Treasury that the country of Lebanon extends to aircraft registered in the United States and engaged in foreign trade, privileges substantially reciprocal to those given aircraft registered in such foreign country and engaged in foreign trade.

3. The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930, as amended, may be extended is as follows:

Australia	Denmark	Lebanon
Bahama Islands	Ecuador	The Netherlands
Belgium	France	Norway
Bermuda	Germany, Federal	Peru
Brazil	Republic of	Sweden
Canada	Israel	Switzerland
Costa Rica	Italy	United Kingdom
	Japan	

4. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.


Dwight E. Avis,

Director, Alcohol and Tobacco Tax Division.